

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN**

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**MOHNS, INC.,**  
**Appellant,**

v.

**Case No. 13-C-0367  
Bankr. Case No. 11-2182**

**JOHN M. WILSON a/k/a  
J. MICHAEL WILSON and  
CHRISTINE A. WILSON f/k/a  
CHRISTINE A. PETERSON**

and

**BRUCE A. LANSER, Bankruptcy Trustee,  
Appellees.**

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**DECISION AND ORDER**

Mohns, Inc. has filed a motion to have costs taxed in its favor under Federal Rule of Bankruptcy Procedure 8014, which provides in relevant part as follows:

Except as otherwise provided by law, agreed to by the parties, or ordered by the district court or the bankruptcy appellate panel, costs shall be taxed against the losing party on an appeal. If a judgment is affirmed or reversed in part, or is vacated, costs shall be allowed only as ordered by the court.

In the present case, the order of the bankruptcy court was vacated, and I do not believe that any party qualifies as a "losing party on appeal." Therefore, each side shall bear its own costs on appeal.

Accordingly, Mohns's motion for costs is **DENIED**.

Dated at Milwaukee, Wisconsin, this 17th day of October 2013.

s/ Lynn Adelman

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LYNN ADELMAN  
District Judge